

Document Page 1 of 17
 UNITED STATES BANKRUPTCY COURT
 DISTRICT OF UTAH

IN RE:)
 Charles James Dieteman III)
 Lisa Renee Dieteman)
 Debtor)
)
)
)
)
)

CASE NO. 04-40197
 MOTION FOR PAYMENT
 OF UNCLAIMED FUNDS
 TO CLAIMANT

May 12 7 27 AM '06

There having been a dividend check in the above named case issued to JJ Macintyre Co, Inc. in the amount of \$1,084.16, and said check having not been cashed by said payee, the trustee pursuant to 11 U.S.C. 347 (a) of the Bankruptcy Code paid this unclaimed money to Clerk, U.S. Bankruptcy Court.

Application is hereby made for the Clerk, U.S. Bankruptcy Court to pay this unclaimed money to the rightful payee listed above c/o The Financial Resources Group, Inc. and mail to 700 Mechem Drive, Suite 8B, Ruidoso, New Mexico 88345.

5/5/06
 Date

Larry L. Moses
 Larry L. Moses, General Manager
 Financial Resources Group, Inc
 700 Mechem Drive, Suite 8B
 Ruidoso, New Mexico 88345

SUBSCRIBED AND SWORN before me this 5th day of May, 2006.

Larry L. Moses
 NOTARY PUBLIC in and for the

State of NM

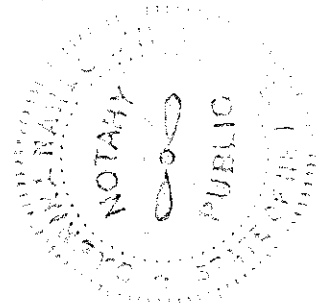
Residing in Lincoln County

My commission expires: 3/30/09

I hereby certify that a notification of this application was mailed on 5/5/06 to:

U.S. Attorney
 U.S. Bankruptcy Court
 361 U. S. Courthouse
 350 S. Main St.
 Salt Lake City, UT 84102

Larry L. Moses
 Claimant



Document Page 2 of 17
LIMITED POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, That

J J Macintyre Co., Inc.

have made, constituted and appointed and by these presents do make, constitute and appoint:

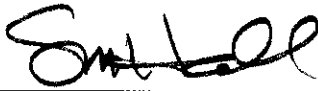
The Financial Resources Group, Inc.

my true and lawful attorney-in-fact, for me and in my name, place and stead and for my use and benefit ,

ONLY to collect and disburse abandoned funds, or undistributed, unclaimed, or undelivered tenders or funds in the amount of:

\$1,084.16

giving and granting unto my said attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done, as fully, to all intents and purposes, as I might or could do if personally present, hereby ratifying and confirming all that my said attorney-in-fact shall lawfully do or cause to be done, by virtue hereof. In construing this instrument, and where the context so requires, the singular includes plural. **This Limited Power of Attorney is specifically limited to the collection and disbursement of the above-named funds.**



5-1-06

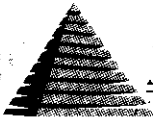
Signature: Scott Hall, Chief Financial Officer

Date

J J Macintyre Co., Inc.

Tax ID No: 03-0402322

PLACE CORPORATE SEAL HERE

**J.J. Mac Intyre Co., Inc.**Phone: 951-898-4315
Toll Free: 800-621-9859
Fax: 951-898-4398**Scott M. Hall**
CEOscott@jjmac.com
www.jjmac.com1801 California Ave
Corona, CA 92881**NOTARY ACKNOWLEDGEMENT**State of CaliforniaCounty of Riverside

SUBSCRIBED AND SWORN on the 1st day of May, 2006 before me, personally appeared _____ personally known to me or proved to me on the basis of satisfactory evidence (see identification below) to be the person whose name is subscribed to the within instrument and acknowledged to me that they executed the same in their authorized capacity, and that by their signature on the instrument the person or the entity upon behalf of which the person acted executed the instrument.

Identification for the above named was Driver License No. (or specify other identification)

:

WITNESS my hand and official seal.

Signature Gina M. CastelloResiding at Yucaipa CaliforniaMy commission expires: 6-19-09

(seal)



FORM B10 (Official Form 10) (04/04)

UNITED STATES BANKRUPTCY COURT District of Utah		FILED PROOF OF CLAIM UNITED STATES BANKRUPTCY COURT
Name of Debtor Charles James Dietzman III		Case Number 04-40197
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property):		2005 JUN 27 12:26 DISTRICT OF UTAH MAIL THIS SPACE IS FOR COURT USE ONLY
Name and address where notices should be sent: J. S. MacIntyre Co., INC 1801 California Ave Corona, Ca 92881 Telephone number: 951-898-4425		
Account or other number by which creditor identifies debtor: 191079		Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/>
		<input checked="" type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.
		<input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date debt was incurred: 3-23-01		3. If court judgment, date obtained: _____
4. Total Amount of Claim at Time Case Filed: \$2229.73 (unsecured) (secured) (priority) (Total)		
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY Please mail this claim form to: U.S. Bankruptcy Court 350 South Main St., Rm. 301 Salt Lake City, Utah 84101 *Note: Strike any pre-printed text if incorrect AND type or print correct information.
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 6-24-05	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Maria Corona Agent for	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for



0440197C4



J.J. Mac Intyre Co., Inc.

Collection Recovery Services

P.O. Box 78150
Corona, California 92877
(951) 898-4425

June 25, 2004

Clerk U.S. Bankruptcy Court
Attn: Claims Department
350 South Main #301
Salt Lake City, UT 89401

Acct# 191079

Original Creditor: Mpower Communications

Please be advised that the following balance due to J.J. MacIntyre co. on the above referenced account.

PRINCIPAL BALANCE: \$ 1,798.82

INTEREST TO DATE : \$ 430.61

Note: Interest is accrued at 10% per annum in accordance with Civil Code §3289.

THIS IS A DEBT COLLECTION AGENCY.

THIS IS AN ATTEMPT TO COLLECT A DEBT. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE

April 15, 2001 Page 2A

Account 702-319-6751 191079

DETAIL FOR: 702-319-6751

Prorated charges:

RESIDENTIAL LINE	(03/07-04/14)	-10.29	
FEDERAL LINE CHARGE 1ST	(03/07-04/14)	-5.13	
CALLER ID	(03/07-04/14)	-10.18	
CCF PKG #1 (INCL CW)	(03/07-04/14)	-15.28	
NON-PUBLISHED SERVICE	(03/07-04/14)	- .98	
LD BLOCK-EXCLUDING 800#S	(03/07-04/14)	.00	-41.86

Taxes & surcharges:

FRANCHISE TAX CLARK CO		-1.68	
FEDERAL TAX		-1.26	
FED UNIVERSAL SVCE FUND		1.50	-1.44
TOTAL 702-319-6751			-43.30



DATE DUE
05/03/2001

TELEPHONE NUMBER
702-319-6751

ACCOUNT NUMBER
191079

AMOUNT DUE
1798.82

PAYMENT ENCLOSED

ADDRESS CORRECTION REQUESTED

Please indicate amount enclosed
Please Do Not Send Cash

Make check or money order payable to

LISA SANGSTER
4663 FOUR LEAF CLOVER DR
LAS VEGAS, NV 89122-6109

RT

MPOWER COMMUNICATIONS
P.O. BOX 60767
LOS ANGELES, CA 90060-0767

1910790503200100001798828



PLEASE PRINT YOUR OWN REPRESENTATION DETAIL AND RETURN WITH YOUR PAYMENT

P.O. Box 60767
Los Angeles, CA 90060-0767
Toll Free 1 (888) 636-2645
Phone 1 (702) 310-3100
Toll Free Fax 1 (866) 891-2088
Web: www.mpowercom.com

TELEPHONE NUMBER	702-319-6751
ACCOUNT NUMBER	191079
STATEMENT DATE	04/15/2001
DATE DUE	05/03/2001

PREVIOUS BALANCE	1842.12
PAYMENTS/ADJUSTMENTS	.00
BALANCE FORWARD	1842.12
CURRENT CHARGES	-43.30
AMOUNT DUE	1798.82

DESCRIPTION	AMOUNT	COMMENTS
Previous balance forward	1842.12	Payments received after 04/09/01 are not included.
Payments/adjustments	.00	
Balance forward	1842.12	
Current charges:		
Other charges/credits	-41.86	
Taxes and surcharges	-1.44	
Total current charges	-43.30	
TOTAL AMOUNT DUE	1798.82	

PAYMENT ENCLOSED

Please indicate amount enclosed
Please Do Not Send Cash

LISA SANGSTER
4663 FOUR LEAF CLOVER DR
LAS VEGAS,NV 89122-6109

RT TWO COMMUNICATIONS
RC 0067
SAN JOSE, CA 90060-0767

PLEASE CUT ALONG PERFORATION



P.O. Box 60767
Los Angeles, CA 90060-0767
Toll Free 1 (888) 636-2645
Phone 1 (702) 310-3100
Toll Free Fax 1 (866) 891-2088
Web: www.inpower.com

TELEPHONE NUMBER	702-319-675
ACCOUNT NUMBER	19107
STATEMENT DATE	06/15/200
DATE DUE	07/03/200

PREVIOUS BALANCE	1798.82
PAID IN ADJUSTMENTS	.00
PAID IN FORWARD	1798.82
INTEREST CHARGES	.00
BALANCE DUE	1798.82

DESCRIPTION	AMOUNT	COMMENTS
Previous balance forward	1798.82	
Payments/adjustments	.00	payments received after 06/06/01 are not included
Balance forward	1798.82	
Current charges:		
Total current charges		
TOTAL AMOUNT DUE	1798.82	



DATE DUE
06/01/2001

TELEPHONE NUMBER
702-319-6757

070501-96

ACCOUNT NUMBER
191079

PAYMENT ENCLOSED

ADDRESS CORRECTION REQUESTED

Please indicate amount enclosed
Please Do Not Send Cash

Make check payable to:

LISA SANGSTER
4663 FOUR LEAF CLOVER DR
LAS VEGAS, NV 89122-6109

RT

MPower Communications
4663 FOUR LEAF CLOVER DR
LAS VEGAS, NV 89122-6109
CA 90060-0767

191079060120010000017982



P.O. Box 60767
Los Angeles, CA 90060-0767
Toll Free 1 (888) 636-2645
Phone 1 (702) 310-3100
Toll Free Fax 1 (866) 891-2088
Web: www.mpowercom.com

TELEPHONE NUMBER	702-319-6757
ACCOUNT NUMBER	191079
STATEMENT DATE	05/15/2001
DATE DUE	06/01/2001

PREVIOUS BALANCE	1798.82
ADJUSTMENTS	.00
AMOUNT FORWARD	1798.82
CURRENT CHARGES	.00
AMOUNT DUE	1798.82

DESCRIPTION	AMOUNT
Previous balance forward	1798.82
Payments/adjustments	.00
Balance forward	1798.82
Current charges:	
Total current charges	
TOTAL AMOUNT DUE	1798.82

COMMENTS
Charges incurred after 05/08/01 are not shown.
Power's residential rate is increasing to \$30.00 for all new lines starting April 1, 2001. The new line charges will include Call Waiting, Call Forwarding and caller ID at the customer's option. If you are currently a residential customer, your rate will remain the same at your current location unless you decide to change to another rate plan. The new rate will apply to new lines or added.
Power's Universal Service Fund contribution has increased from \$.30 to \$.35 beginning with this bill.

J. J. MAC INTYRE CO., INC.

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED
DECEMBER 31, 2005**

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1
Statement of Assets, Liabilities, and Stockholders' Equity – Income Tax Basis	2
Statement of Revenues, Expenses, and Retained Earnings – Income Tax Basis	3
Notes to Financial Statements	4-6

Michael R. Adcock, CPA
Thomas E. Ahern, CPA
Linda S. Devlin, CPA
Janell M. Fratt, CPA
Wing K. Lau, CPA
Andrew Steinke, CPA
Nora L. Teasley, CPA
A California Limited Liability Partnership
Certified Public Accountants

A
D
Ahern • Adcock • Devlin LLP

Members
American Institute of
Certified Public Accountants
Private Companies
Practice Section
Employee Benefit Plan
Audit Quality Center
California Society of
Certified Public Accountants

Independent Auditors' Report

To the Board of Directors
J. J. Mac Intyre Co., Inc.

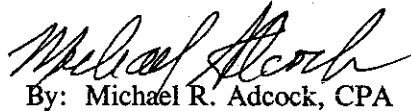
We have audited the accompanying statement of assets, liabilities, and stockholders' equity - income tax basis of J. J. Mac Intyre Co., Inc. (the "Company") as of December 31, 2005 and the related statement of revenues, expenses, and retained earnings - income tax basis for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the basis of accounting the Company uses for income tax purposes, which is a comprehensive basis of accounting other than United States generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and stockholders' equity of J. J. Mac Intyre Co., Inc. as of December 31, 2005, and its revenues and expenses and changes in stockholders' equity for the year then ended, on the basis of accounting described in Note 1.

Ahern • Adcock • Devlin LLP
Certified Public Accountants


By: Michael R. Adcock, CPA

February 3, 2006

J. J. MAC INTYRE CO., INC.

Statement of Assets, Liabilities, and Stockholders' Equity - Income Tax Basis

December 31, 2005

ASSETS

Current assets

Cash	\$ 499,398
Advances receivable from employees	200
Deposits	<u>5,000</u>
Total current assets	<u>504,598</u>

Equipment

Furniture, fixtures, and office equipment	417,358
Less accumulated depreciation	<u>(301,585)</u>
Net equipment	<u>115,773</u>

Other assets

Goodwill, net of amortization of \$1,044,888	<u>2,930,112</u>
Total assets	<u>\$3,550,483</u>

LIABILITIES AND STOCKHOLDERS' EQUITY

Current liabilities

Current portion of long-term debt	\$ <u>278,691</u>
Total current liabilities	278,691

Long-term liabilities

Long-term debt	<u>2,971,088</u>
Total liabilities	<u>3,249,779</u>

Stockholders' equity

Common stock, no par value	
Authorized: 250,000	
Issued and outstanding: 1,000 shares	10,000
Additional paid-in capital	121,840
Retained earnings	<u>168,864</u>
Total stockholders' equity	<u>300,704</u>

Total liabilities and stockholders' equity	<u>\$3,550,483</u>
--	--------------------

The accompanying notes are an integral part of these financial statements.

J. J. MAC INTYRE CO., INC.

Statement of Revenues, Expenses, and Retained Earnings – Income Tax Basis

For the Year Ended December 31, 2005

Revenues	
Commissions and fee income	\$8,032,448
Other income	<u>74,029</u>
Total revenues	<u>8,106,477</u>
Operating expenses	
Depreciation and amortization	313,304
Advertising, selling, and promotional	69,603
Auto expenses	30,504
Bank charges, collection expenses, and credit card fees	312,016
Building and equipment rental	790,470
Commissions and incentives	110,651
Insurance	33,130
Legal, accounting, professional, computer support, and consulting fees	207,202
Office expenses	122,735
Postage and shipping	447,721
Salaries, wages, and related expenses	4,224,071
Taxes and licenses	58,427
Telephone, utilities, and repairs	280,540
Travel, seminars, meals, and entertainment	<u>93,264</u>
Total operating expenses	<u>7,093,638</u>
Operating income	1,012,839
Other income (expense)	
Interest income	36,215
Interest expense	<u>(171,592)</u>
Income before income taxes	877,462
Income taxes	<u>25,218</u>
Net income	852,244
Retained earnings	
Balance, beginning of year	236,253
Dividends paid	<u>(919,633)</u>
Balance, end of year	<u>\$ 168,864</u>

The accompanying notes are an integral part of these financial statements.

J. J. MAC INTYRE CO., INC.

Notes to Financial Statements

1. Basis of Presentation and Significant Accounting Policies

J. J. Mac Intyre Co., Inc. (the "Company") was incorporated March 11, 2002. The Company offers collection services on a national basis and maintains offices in California and Nevada. The majority of the Company's operations and customers are located in California.

Basis of Accounting

The accounting method used in the preparation of the accompanying financial statements is the same method used by the Company to prepare its federal and state income tax returns. This differs from the accrual method in that depreciation deductions and amortization of goodwill follow federal income tax laws. Accordingly, these statements are not intended to purport financial position or results of operations in accordance with United States generally accepted accounting principles.

Cash

The Company has cash in financial institutions which is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 at each institution. At various times throughout the year, the Company may have cash balances at financial institutions which exceed the FDIC insurance limit. Management reviews the financial condition of these financial institutions on a periodic basis and does not believe this concentration of cash results in a high level of risk for the Company.

Income Taxes

The Company has elected to be taxed as an "S" corporation for federal and state of California purposes. Under federal tax provisions, the Company does not pay federal corporate taxes on its income. Instead, the shareholders are liable for income taxes on their respective share of taxable income and other distributable items. The state tax treatment is substantially the same as the federal, except for a 1.50 percent tax imposed in the state of California on the Company's taxable income and corporate taxes as applicable, imposed by other states.

Property and Equipment

Property and equipment are carried at cost. Depreciation is calculated using the Modified Accelerated Cost Recovery System (MACRS) and other special depreciation allowable under the tax laws. The lives used for depreciation purposes are those permitted for income tax purposes; therefore, some assets may be depreciated faster than their estimated useful lives.

Goodwill

In connection with the initial acquisition by the Company of the collection business and acquisition of the second collection agency in June 2003, the excess of the acquisition cost over the book value of the assets acquired has been recorded as goodwill. In accordance with the income tax basis of accounting described above, goodwill is being ratably amortized over 15 years under Section 197 of the Internal Revenue Code.

J. J. MAC INTYRE CO., INC.

Notes to Financial Statements

1. Basis of Presentation and Significant Accounting Policies (Continued)

Compensated Balances

In accordance with the tax basis, the Company's policy is to recognize the costs of compensated absences when actually paid to employees.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and disclosures made in the accompanying notes to the financial statements. While management believes these estimates are adequate, actual results could differ from those estimates.

Major Customer

One major customer provided \$1,024,934 and 12.6 percent of the total net revenues for 2005.

2. Long-term Debt

Long-term debt consists of the following at December 31, 2005:

Promissory note

Maturity date: December 2007

Interest rate: 5.0%

Repayment provision: Monthly installments of \$4,606, including interest

Balance \$ 104,985

Codar, Inc.

Maturity date: December 2016

Interest rate: 5.0%

Repayment provision: Minimum monthly installments of \$31,632,
including interest

Security: Secured by substantially all of the Company's assets and guaranteed
by the stockholders

Balance 3,144,794

3,249,779

Less current portion (278,691)

\$2,971,088

J. J. MAC INTYRE CO., INC.

Notes to Financial Statements

2. Long-term Debt (Continued)

Maturities of long-term debt are as follows:

For the year ending December 31,

2006	\$ 278,691
2007	292,950
2008	251,383
2009	264,244
2010	277,764
Thereafter	<u>1,884,747</u>
	<u>\$3,249,779</u>

3. Related Party Transactions

The Company leases buildings, facilities, and equipment from Collection Recovery Services, LLC, a related corporation owned by the stockholders of the Company, under a 20 year noncancelable lease expiring April 30, 2022. The related rental expense was \$720,000 for the year.

The future minimum rental payments under this lease are as follows:

For the year ending December 31,

2006	\$ 720,000
2007	720,000
2008	720,000
2009	720,000
2010	720,000
Thereafter	<u>8,160,000</u>
	<u>\$11,760,000</u>

4. Contingencies

During the normal course of business, the Company routinely files numerous legal actions to collect amounts assigned to it for collection. At year-end, the Company had some claims against it relating to collection activities and an employment contract. Management believes that these matters are covered under the Company's liability insurance and indemnification agreement and that the uncovered losses, if any, would not have a material effect on the financial statements.

THE FINANCIAL RESOURCES GROUP, INC.

700 MECHEM DRIVE, SUITE 8B
RUIDOSO, NEW MEXICO 88345
TELEPHONE 800-820-0597 FAX 800-820-0597

Friday, May 05, 2006

Ms. Kellie Wood
Financial Deputy
U.S. Bankruptcy Court
360 U.S. Courthouse
350 S. Main Street
Salt Lake City, UT 84101

Re: Application for Payment of Unclaimed Funds


DEBTOR:	Charles James Dieteman III & Lisa Renee Dieteman
CASE NO.	04-40197
CREDITOR:	JJ Macintyre Co, Inc.
AMOUNT:	\$1,084.16

Dear Ms. Wood:

Enclosed, please find the necessary documents for our clients application for payment of unclaimed funds in the above referenced case.

Please advise me if any further information is required.

Sincerely,



Sabrina Randolph
Office Manager

enclosures